

# **FEDERAL ACCOUNT SYMBOLS AND TITLES**

## **SUPPLEMENT TO VOLUME I TREASURY FINANCIAL MANUAL**

Receipt, appropriation, and other fund account symbols and titles are as signed by the Department of the Treasury consistent with the principles and standards prescribed by the Comptroller General of the United States. This release contains account symbols and titles as signed by the Treasury. The receipt, appropriation, and other fund account symbols and titles of this consist of three parts:

### Part I - Receipt Account Symbols and Titles

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- Part II - Appropriation and Other Fund Account Symbols and Titles
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- Part III - Foreign Currency Account Symbols and Titles
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- Part IV - Indices to Appropriation and Other Fund Account Symbols and Titles

Part I contains receipt accounts arranged numerically within each fund group; that is, general, special and trust. General fund miscellaneous receipt accounts (within the range 0612 through 3885), are categorized by major classes and account groups. Definitions are shown immediately following each major class and each account group, for use by agencies as a guide in classifying deposits and other credits to the appropriate receipt account symbol and title shown under the definition of each account group. Citations to the United States Code, or United States Statutes at Large, are shown for special and trust fund receipt accounts.

Part II contains appropriation and other fund accounts for each agency, which are arranged numerically within each fund group; that is, general, revolving, special, deposit and trust. An index for these accounts by (1) agency name in alphabetical order; and (2) agency index number in numerical sequence, is included at the end of this book to assist the user in locating the account for an agency. Citations to the United States Code, or United States Statutes at Large, are shown for the revolving, special, deposit and trust fund accounts.

Each page in parts I and II of the publication carries a page number code as so citing it with that part: R—Part I Receipt Accounts; A—Part II Appropriation and Other Fund Accounts.

Part III contains foreign currency accounts as signed for use in accounting and reporting for receipts, disbursements, sales for dollars, and balances of foreign currencies originally acquired by the United States Government without payment of dollars, and for currencies held in trust.

Part IV contains the alphabetical and numerical indices.

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